

Exhibit B

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June 2, 2008

BY E-MAIL

Ryan Hilbert
Manatt, Phelps & Phillips, LLP
1001 Page Mill Road, Building 2
Palo Alto, CA 94304

Re: Parrish, et al. v. NFLPA, et al. (N.D. Cal. No. C07 0943 WHA)

Dear Ryan,

I am writing in response to your letter dated May 30, 2008, regarding Defendants' Responses and Objections to Plaintiffs' Third Set of Requests for Production. Specifically, Plaintiffs request that Defendants "withdraw their objections and produce documents responsive to Document Request Nos. 46 and 47 to Players Inc and Document Request Nos. 48 and 49 to the NFLPA" – all of which request either the employment contracts of Gene Upshaw or documents "sufficient to show all monies received by Gene Upshaw in connection with his employment by Defendants."

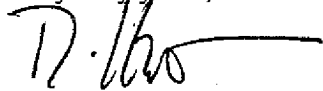
The issue of Mr. Upshaw's compensation is completely irrelevant to Plaintiffs' claims. As you know, the GLA Class is seeking to recover fixed sums of money allegedly attributable to retired player licensing. Whether this money was allegedly spent on Mr. Upshaw's salary or anything else is besides the point; either Plaintiffs are entitled to this money or they are not. Moreover, as Defendants' audited financial statements make clear, there is no good faith basis for Plaintiffs to allege any connection between Defendants' licensing revenues and Mr. Upshaw's compensation since Defendants generate very substantial revenues – well in excess of Mr. Upshaw's compensation – that are unrelated to licensing.

That said, we note that amounts paid to Mr. Upshaw in particular years are already available in Defendants' publicly filed LM-2s, which Plaintiffs' purported expert, Professor Rascher, has already utilized in preparing his report. Mr. Rascher does not assert that the information contained in Defendants' LM-2s was insufficient for the purposes of his analysis (which is, in any event, irrelevant). There is thus no basis to request any additional information on this subject.

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Because the document requests at issue are completely irrelevant to the claims of the GLA Class and Mr. Parrish, and appear designed to engender prejudice against Mr. Upshaw, Defendants will not withdraw their objections to the document requests at issue.

Very truly yours,

A handwritten signature in black ink, appearing to read "D. Greenspan", with a long horizontal flourish extending to the right.

David Greenspan